

## Appendix H

### Transient Occupancy Tax (Hotel and Motel) Tax % in Virginia 2004

| Virginia Cities,<br>Counties &<br>Towns | Tax Rate (%) | Special<br>Additions        | Virginia Cities,<br>Counties &<br>Towns | Tax Rate (%)        | Special<br>Additions                  |
|---|--------------|-----------------------------|---|---------------------|---------------------------------------|
| Alexandria City                         | 5.5%         | Additional \$1 per<br>night | Virginia Beach                          | 8.0%                | 10.5% imposed in<br>special districts |
| Bedford City                            | 5.0%         |                             | Waynesboro                              | 5.0%                |                                       |
| Bristol City                            | 6.0%         |                             | Williamsburg                            | 5.0%                |                                       |
| Buena Vista City                        | 4.0%         |                             | Winchester                              | 5.0%                |                                       |
| Charlottesville<br>City                 | 5.0%         |                             | <b>Counties in<br/>Virginia</b>         | <b>Tax Rate (%)</b> | <b>Special<br/>Additions</b>          |
| Chesapeake City                         | 6.0%         |                             | Accomack                                | 2.0%                |                                       |
| Colonial Heights<br>City                | 8.0%         |                             | Albemarle                               | 5.0%                |                                       |
| Covington City                          | 2.0%         |                             | Alleghany                               | 2.0%                |                                       |
| Danville                                | 3.0%         |                             | Amherst                                 | 2.0%                |                                       |
| Emporia                                 | 5.0%         |                             | Appomattox                              | N/A                 |                                       |
| Fairfax                                 | 4.0%         |                             | Arlington                               | 5.25%               |                                       |
| Falls Church                            | 5.0%         |                             | Augusta                                 | 4.0%                |                                       |
| Franklin                                | 8.0%         |                             | Bedford                                 | 5.0%                |                                       |
| Fredericksburg                          | 5.0%         |                             | Bland                                   | 2.0%                |                                       |
| Galax                                   | N/A          |                             | Botetourt                               | 5.0%                |                                       |
| Hampton                                 | 7.5%         |                             | Buchanan                                | 2.0%                |                                       |
| Harrisonburg                            | 6.0%         |                             | Caroline                                | 5.0%                |                                       |
| Hopewell                                | 8.0%         |                             | Carroll                                 | 2.0%                |                                       |
| Lexington                               | 6.0%         |                             | Chesterfield                            | 8.0%                |                                       |
| Lynchburg                               | 5.5%         | Additional \$1 per<br>night | Clarke                                  | 2.0%                |                                       |
| Manassas                                | 5.0%         |                             | Craig                                   | 2.0%                |                                       |
| Manassas Park                           | N/A          |                             | Culpeper                                | 2.0%                |                                       |
| Martinsville                            | 2.0%         |                             | Dinwiddie                               | 2.0%                |                                       |
| Newport News                            | 7.5%         |                             | Fairfax                                 | 2.0%                |                                       |
| Norfolk                                 | 8.0%         |                             | Franklin                                | 5.0%                |                                       |
| Norton                                  | 4.0%         |                             | Frederick                               | 2.0%                |                                       |
| Petersburg                              | 4.0%         |                             | Giles                                   | 2.0%                |                                       |
| Poquoson                                | N/A          |                             | Gloucester                              | 4.0%                |                                       |
| Portsmouth                              | 8.0%         |                             | Greene                                  | 2.0%                |                                       |
| Radford                                 | 5.0%         |                             | Greensville                             | 2.0%                |                                       |
| Richmond                                | 8.0%         |                             | Halifax                                 | 5.0%                |                                       |
| Roanoke                                 | 7.0%         |                             | Hanover                                 | 8.0%                |                                       |
| Salem                                   | 4.0%         |                             | Henrico                                 | 8.0%                |                                       |
| Staunton                                | 4.0%         |                             | Henry                                   | 2.0%                |                                       |
| Suffolk                                 | 6.0%         |                             | Isle of Wight                           | 2.0%                |                                       |
|   |              |                             | James City                              | 4.0%                |                                       |
| King George                             | 5.0%         |                             | Blackstone                              | N/A                 |                                       |
| Lee                                     | 2.0%         |                             | Bluefield                               | N/A                 |                                       |
| Loudoun                                 | 5.0%         |                             | Boones Mill                             | N/A                 |                                       |
| Madison                                 | N/A          |                             | Bowling Green                           | 5.0%                |                                       |

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|---|--------------|--|---|--------------|----------------------|
| Mecklenburg                             | 2.0%         |  | Boydton                                 | N/A          |                      |
| Montgomery                              | 2.0%         |  | Bridgewater                             | N/A          |                      |
| Nelson                                  | 2.0%         |  | Brodnax                                 | 5.0%         |                      |
| New Kent                                | N/A          |  | Buchanan                                | N/A          |                      |
| Northampton                             | 2.0%         |  | Burkeville                              | 5.0%         |                      |
| Nottoway                                | 2.0%         |  | Cedar Bluff                             | N/A          |                      |
| Orange                                  | 2.0%         |  | Chase City                              | N/A          |                      |
| Page                                    | 4.0%         |  | Chilhowie                               | 5.0%         |                      |
| Prince George                           | 2.0%         |  | Chincoteague                            | 2.0%         |                      |
| Prince William                          | 5.0%         |  | Christiansburg                          | 5.0%         |                      |
| Pulaski                                 | 5.0%         |  | Clarksville                             | 3.0%         |                      |
| Rappahannock                            | 2.0%         | Rappahannock<br>charges 4.0% if<br>meals are<br>included | Clifton Forge                           | N/A          |                      |
| Roanoke                                 | 5.0%         |  | Clinchco                                | N/A          |                      |
| Rockbridge                              | 4.0%         |  | Clintwood                               | 3.0%         |                      |
| Rockingham                              | 2.0%         |  | Coeburn                                 | N/A          |                      |
| Scott                                   | 2.0%         |  | Colonial Beach                          | 4.0%         |                      |
| Shenandoah                              | 2.0%         |  | Crewe                                   | N/A          |                      |
| Spotsylvania                            | 5.0%         |  | Culpeper                                | 5.0%         |                      |
| Stafford                                | 5.0%         |  | Damascus                                | 5.0%         |                      |
| Warren                                  | 2.0%         |  | Dayton                                  | N/A          |                      |
| Washington                              | 2.0%         |  | Dublin                                  | N/A          |                      |
| Wise                                    | 5.0%         |  | Duffield                                | N/A          |                      |
| Wythe                                   | 5.0%         |  | Dumfries                                | 4.0%         |                      |
| York                                    | 5.0%         |  | Edinburg                                | 2.0%         |                      |
| Towns in<br>Virginia                    | Tax Rate (%) | Special<br>Additions                                     | Exmore                                  | 2.0%         |                      |
| Abingdon                                | 5.0%         |  | Farmville                               | 6.5%         |                      |
| Altavista                               | 5.5%         |  | Fincastle                               | N/A          |                      |
| Amherst                                 | 2.0%         |  | Fries                                   | N/A          |                      |
| Appomattox                              | 5.0%         |  | Front Royal                             | 6.0%         |                      |
| Ashland                                 | 4.0%         |  | Gate City                               | N/A          |                      |
| Berryville                              | N/A          |  | Glade Spring                            | N/A          |                      |
| Big Stone Gap                           | 5.0%         |  | Gordonsville                            | N/A          |                      |
| Blacksburg                              | 6.0%         |  | Grundy                                  | N/A          |                      |
| Haysi                                   | N/A          |  | Tappahannock                            | 2.0%         |                      |
| Herndon                                 | 6.0%         |  | Tazewell                                | N/A          |                      |
| Hillsville                              | 4.0%         |  | Timberville                             | 4.0%         |                      |
| Honaker                                 | N/A          |  | Toms Brook                              | N/A          |                      |
| Independence                            | 5.0%         |  | Urbanna                                 | N/A          |                      |
| Iron Gate                               | N/A          |  | Vienna                                  | 4.0%         |                      |
| Irvington                               | 2.0%         |  | Vinton                                  | 2.0%         |                      |
| Keysville                               | N/A          |  | Warrenton                               | 4.0%         |                      |
| Kilmarnock                              | 4.0%         |  | Warsaw                                  | N/A          |                      |
| Lebanon                                 | 4.0%         |  | Washington                              | 2.5%         |                      |
| Leesburg                                | 6.0%         |  | Waverly                                 | N/A          |                      |

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|---|--------------|----------------------|---|--------------|----------------------|
| Louisa                                  | N/A          |                      | Windsor                                 | N/A          |                      |
| Luray                                   | 3.0%         |                      | Wise                                    | 4.0%         |                      |
| Madison                                 | N/A          |                      | Woodstock                               | 3.0%         |                      |
| Marion                                  | 4.0%         |                      | Wytheville                              | 6.0%         |                      |
| Middleburg                              | 3.0%         |                      |   |              |                      |
| Middletown                              | 4.0%         |                      |   |              |                      |
| Mount Jackson                           | 5.0%         |                      |   |              |                      |
| Narrows                                 | 4.0%         |                      |   |              |                      |
| New Market                              | 3.0%         |                      |   |              |                      |
| Occoquan                                | 1.0%         |                      |   |              |                      |
| Onancock                                | 2.0%         |                      |   |              |                      |
| Orange                                  | 2.0 %        |                      |   |              |                      |
| Pearisburg                              | N/A          |                      |   |              |                      |
| Pennington Gap                          | 2.0%         |                      |   |              |                      |
| Pound                                   | 4.0%         |                      |   |              |                      |
| Pulaski                                 | N/A          |                      |   |              |                      |
| Richlands                               | N/A          |                      |   |              |                      |
| Rocky Mount                             | 5.0%         |                      |   |              |                      |
| Rural Retreat                           | N/A          |                      |   |              |                      |
| Saint Paul                              | 5.0%         |                      |   |              |                      |
| Saltville                               | 5.0%         |                      |   |              |                      |
| Scottsville                             | 5.0%         |                      |   |              |                      |
| Shenandoah                              | 4.0%         |                      |   |              |                      |
| Smithfield                              | 5.0%         |                      |   |              |                      |
| South Boston                            | 4.5%         |                      |   |              |                      |
| South Hill                              | 4.5%         |                      |   |              |                      |
| Stanley                                 | 4.0%         |                      |   |              |                      |
| Stephens City                           | 5.0%         |                      |   |              |                      |
| Strasburg                               | N/A          |                      |   |              |                      |
| Surry                                   | 3.0%         |                      |   |              |                      |